

LAWS OF IOWA.

personal property of such person or body corporate or corporation in the assessment of taxes in the township, incorporated town, or city where such Banking Association is located and not elsewhere, whether the holder thereof resides in such township, incorporated town or city, or not, but not at a greater rate than is assessed upon other moneyed capital in the hands of individuals of this State, provided that the real estate of such Associations shall be subject to State, county or municipal taxes to the same extent according to the value as other real estate is taxed. Not more than individuals.

SEC. 2. That it shall be the duty of the principal accounting officer of each of said associations, to list the shares of the Association giving the assessor the name of each person owning shares, and the amount owned by each; and for the purpose of securing the collection of the taxes assessed upon said shares, each Banking Association shall be liable to pay the same as the agent of each of its share holders, having their property in its possession with a view to investing or loaning the same for pecuniary profit under the provisions of Section 725 of the Revision of 1860, and it shall be the duty of the Association to retain so much of any dividend or dividends belonging to any share holder as shall be necessary to pay any taxes levied upon his or her shares. Principal officer to list.
Bank as A'gt to pay.
Shall retain dividends.

SEC. 3. This act, being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register, and Iowa Homestead, newspapers published in Des Moines, Iowa. Publication.

Approved April 2d, 1866.

I hereby certify that the foregoing Act was published in the Iowa State Register, April 14th, 1866, and in the Iowa Homestead April, 1866.

JAMES WRIGHT, Secretary of State.

CHAPTER 109.

AN ACT to amend Section No. 4155 of the Revision of 1860, regulating the fees of County Surveyors.

FEES OF COUNTY SURVEYORS.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That Section No. 4155 of the Re- Former Sec. amended.

§3.00 stricken out—§4.00 inserted. vision of 1860, be, and the same is hereby amended, by striking out the figures “§3.00” in said section, and inserting in lieu thereof the figures “§4.00.”

Approved April 2d, 1866.

CHAPTER 110.

AMENDS CHAPS. 32 AND 156 ACTS 9TH GENERAL ASSEMBLY.

AN ACT to amend Chapter thirty-two of the Acts passed at the regular session of the Ninth General Assembly, and Chapter one hundred and fifty-six of the Acts of said session, amendatory thereof, relating to the purchase of real estate sold on execution issued upon judgments rendered in favor of the State or any county.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the third sub-division of the first section of chapter one hundred and fifty-six, of the acts passed at the regular session of the Ninth General Assembly be, and the same is hereby amended by the addition thereto of the following clause, to-wit: *Provided*, That in all cases where real property is sold under such executions, it shall first be appraised in the manner provided by law for the appraisement of property levied on under execution, and it shall be the duty of the said officers so to bid upon and purchase in said property in the name of the State or county, as the case may be, for the lowest sum possible. If no other person shall bid therefor, at least two-thirds of the appraised value thereof, or the full amount of the judgment and costs, if the same is less than two-thirds of such appraised value.

SEC. 2. Whenever any improved real estate shall be purchased at sale under execution, by or on behalf of the State, or any county as provided by chapter thirty-two of the Acts passed at the regular session of the Ninth General Assembly, and said chapter one hundred and fifty-six, amendatory thereof, the officers invested with the control and management thereof, shall have full power, and it shall be their duty to keep any valuable buildings therein insured against fire, for the benefit of the State or county, in some responsible Insurance Company, or Companies, and the expense of such insurance shall be paid out of the rents of such property, or the proceeds thereof when sold.